



2111 Country Club Road
Hattiesburg, MS 39401
(601)544-7007
Dr. Orlando R. Burt, Pastor
Rev. Kevin E. Wright, Founder
Bishop Keith A. Butler, Founder
Word of Faith International Christian Center

Office of the Secretary
Federal Communications Commission
Attention: CGB Room 3-B431
445 12th Street SW
Washington, DC 20554

Petition for Exemption from Closed Captioning Requirements

Introduction

Word of Faith Christian Center-Hattiesburg, Mississippi, is the name of the corporation. The location of the church is in the State of Mississippi, in the County of Forrest. The address of the registered office is 2111 Country Club Road, Hattiesburg, MS 39401. Word of Faith Christian Center was founded March 25, 1998 and registered with the State of Mississippi. This non-profit corporation is organized and operated exclusively for the religious purposes of a church within the meaning of Section 501 (c) (3) of the Internal Revenue Code of 1986, as amended, of the United States of America, or the corresponding section of any future federal tax code (the "CODE"). (See Attachment # 1) The mission statement of the church is "Preaching the Gospel, Teaching the Word, and Reaching the World for Jesus".

The title of the television program is *Revelation Knowledge* that airs weekly on WXXV FOX 25, at 7:00 a.m., Sunday. The content of the half-hour broadcast, which is produced in-house by Word of Faith Christian Center, consists of Bible Based Preaching and Teaching, and in doing so reaches out to our viewing audience and thereby achieving the church's mission. Since this broadcast is produced in-house, we depend upon church volunteers in order to produce the program. Therefore, we hereby request an undue burden exemption from the closed captioning rules for *Revelation Knowledge*, pursuant to 79.1(f) of the Commission's rules.

Impact on the Operation of the Program Provider

The total cost of producing the show per year is \$26,520.00, with each episode costing \$510.00. The estimated cost of Closed Captioning would add an additional cost \$350.00 per episode, which would increase the cost of production by about 68%. The impact of these costs would virtually prohibit our ability to produce the program and therefore eliminate our ability to fulfill the church's mission of reaching *more* people through television.

Financial Resources of the Program Provider

Word of Faith Christian Center has been organized and operates *exclusively* for religious purposes of a church within the meaning of Section 501 (c) (3) of the Internal Revenue Code of 1986, as amended, of the United States of America. Word of Faith Christian Center made efforts to obtain closed captioning for the *Revelation Knowledge Broadcast*, but WXXV FOX 25 does not have the capacity to provide this service and made it the primary responsibility of the originator of the program. (See Attachment # 2) Neither is there any other firm that provides closed captioning services in our local viewing area. Our television broadcast is solely funded by voluntary contributions from our membership, as well as partners with our ministry. At present, these contributions do not totally fund the broadcast and must be subsidized from the general fund. (See Attachment # 3)

Type of Operations of the Program Provider

Word of Faith Christian Center is a non-profit religious institution, whose major operation is ministry including Christian education, individual and family counseling, hospital and nursing home visitation, and sacerdotal functions.

Other factors

Petitioner believes that the local, non-news exemption to the closed captioning rules also applies to the Revelation Knowledge Broadcast. As noted above, the program is produced and distributed locally, and the sermons of Word of Faith Christian Center are of primarily local interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in an abundance of caution and for the purpose of establishing certainty.

Conclusion

As shown by this Petition and its attachments, Word of Faith Christian Center requests the Commission waives the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have significant impact on Petitioner's operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

Respectfully submitted,

WORD OF FAITH CHRISTIAN CENTER

By:



Dr. Orlando R. Burt, Senior Pastor
2111 Country Club Road, Hattiesburg, MS 39401
(601) 544-7007
(601) 544-5446 (fax)

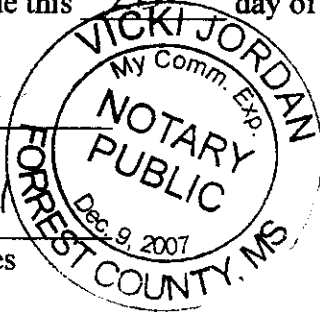
Dated: 12-28-05

Sworn and subscribed before me this 28th day of December, 2005.

Vicki Jordan
Notary Public

12-9-2007

My Commission Expires



**CERTIFICATION TO TELEVISION STATION
OF PROGRAM COMPLIANCE WITH FCC
CLOSED CAPTIONING REQUIREMENTS**
(to be delivered with the broadcast order)

Client:

Word of Faith

Name of program:

Revelation Knowledge

Television station:

WXXV-Fox 25
Call letters

Gulfport, MS
City, State

The undersigned hereby certifies compliance with Federal Communications Commission closed captioning requirements for new programming (check A or B):



A.

The program mentioned above is closed captioned in compliance with FCC requirements.

(or)



B.

The program mentioned above is not closed captioned (check 1 or 2):



1.

The FCC granted a waiver on _____ that remains in effect until _____.

(or)



2.

The client requested a waiver from the FCC closed captioning requirements on _____.

Sign: _____

Name: _____

Title: _____

Date: _____



Dr. Erland Burt

Pastor / President

12-28-05

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 10 2004

WORD OF FAITH CHRISTIAN CENTER
HATTIESBURG MISSISSIPPI
2111 COUNTRY CLUB RD
HATTIESBURG, MS 39401

Employer Identification Number:
64-0892620
DLN:
17053007013014
Contact Person:
JOHN J KOESTER ID# 31364
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
No
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

Letter 947 (DO/CG)

Attachment #1

WORD OF FAITH CHRISTIAN CENTER

on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free

WORD OF FAITH CHRISTIAN CENTER

number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s):

Letter 947 (DO/CG)



STATEMENT OF COMPLIANCE

CLOSED CAPTIONING

I confirm that my business or organization provides and distributes locally produced non-news programming and that my company's/organization's gross revenues do not exceed three million dollars annually.

Word of Faith Christian Center
Name of Company or Organization

[Signature]
Owner/Manager

12-02-05
Date

Attachment #2

ice area is provided for your internal use
ce must be marked on airbill.

FedEx Se

Extremely Urgent

FedEx
emp: 176085 29DEC05

STANDARD OVERNIGHT

TUE

THU

Deliver By:
29DEC05

A2

TRK# 8059 3575 6016

FORM
0200

DEC 30 2005

20743

-MD-US

FCC

18

BW

CB0A



FedEx USA Airbill

80593575

From

12-28-05

Sender's FedEx Account No.

20743

Sender's Name
Vickie Jordan

Phone
(601) 544 700

Company

Word of Faith/Orlando Burt

Address

2111 Country Club Road

City

Hattiesburg

State

MS

ZIP

39401

3 Your Internal Billing Schedule Information

3 To

Attn: CGB Room 3-B431

Company

Federal Communications Commission

Address

445 12th Street SW

(No. 1000 at FedEx location, print FedEx address here)

Dept./Floor/Suite/Room

City
Washington

State

DC

ZIP

20554

For HOLD at FedEx Location check here

For WEEKEND Delivery check here

☐ Hold Weekday
☐ Hold Saturday
☐ Hold Sunday

☐ Saturday Delivery
☐ Sunday Delivery
☐ Next Business Day

4a Express Package Service

☐ FedEx Priority Overnight
☒ FedEx Standard Overnight

☐ FedEx First Overnight

☐ FedEx 2Day
☐ FedEx Express Saver

☐ FedEx Letter (Not available. Minimum charge \$1.00 per pound rate.)

4b Express Freight Service Packages over 15.0 lbs.

☐ FedEx Overnight Freight
☐ FedEx 2Day Freight
☐ FedEx Express Saver Freight

(Call for delivery schedule. See back for detailed instructions of freight services.)

5 Packaging

☐ FedEx Letter
☐ FedEx Pak
☐ FedEx Box
☐ FedEx Tube
☐ Other

(Declared value limit \$500)

6 Recipient

RICK

Delivery Point

3-C417

GREGORY, PAMELA

202-418-2498 CGB

POH

Sdr WORD OF FAITH

805935756016



Cargo Aircraft Only

Obtain Recipient

FedEx Account No.

Credit Card

Cash

Check

Exp. Date

Total Charges